

## 296 - TRANSPORTATION INTERNAL SERVICE FUND

### Operational Summary

#### Description:

The mission of the Transportation ISF is to provide high quality vehicle maintenance and transportation services to user departments in a timely and cost efficient manner.

#### Strategic Goals:

- Support County agencies and operations by operating and maintaining the vehicle fleet.

#### Key Outcome Indicators:

Performance Measure	2003 Business Plan Results	2004 Business Plan Target	How are we doing?
<b>PERFORMANCE INDICATOR FOR TISF: QUANTITATIVE SUPPORT TO COUNTY AGENCIES &amp; OPERATIONS.</b> <b>What:</b> Average percentage of time fleet vehicles is available for use by agencies and departments. <b>Why:</b> Indicates quantitative support to County agencies by operating & maintaining the vehicle fleet.	90%	A 95% average of time fleet vehicles will be available for use by agencies and departments.	On target.
<b>PERFORMANCE INDICATOR FOR TISF: EFFICIENCY OF SUPPORT TO COUNTY AGENCIES &amp; OPERATIONS.</b> <b>What:</b> Total annual cost of the light duty fleet divided by the total miles of light duty fleet use. <b>Why:</b> Indicates efficiency of support to County agencies by operating and maintaining the vehicle fleet.	Study pending.	Study pending.	Study pending.
<b>PERFORMANCE INDICATOR FOR TISF: CUSTOMER SATISFACTION WITH SUPPORT TO COUNTY AGENCIES &amp; OPERATIONS</b> <b>What:</b> Percentage of fleet users rating the quality of the vehicle fleet & service provided. <b>Why:</b> Indicates customer satisfaction with support to County agencies by operating the vehicle fleet.	95%	Business plan target of 95%.	On target.

#### FY 2003-2004 Key Project Accomplishments:

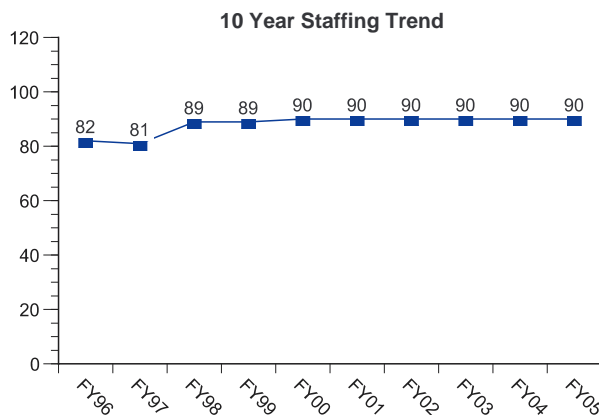
- In 2003, RDMD hired a consultant to perform a management and financial review of the Transportation Fleet Management division. The purpose of the study was to identify practical ways to reduce costs and improve operations. As recommended in the final report, a standing committee consisting of high level representatives from Transportation's major customer departments was established. The committee offers a forum for customers to discuss issues, and provide advice

and input on policy and operational changes designed to enhance efficiency and improve service accountability. The Committee is chaired by RDMD management and senior Transportation Fleet management attend meetings to ensure that committee input and feedback are addressed.

**TRANSPORTATION ISF** - Transportation ISF repairs and maintains County vehicles, operates pool vehicle fleet, operates body & paint shop, repairs motorized equipment, purchases new and replacement vehicles, and purchases automotive parts, supplies and contracted services.

12 warehouse support positions assigned to the TISF, which were formally added to TISF's staff in 1997. While the TISF received 12 warehouse positions in 1997, there was also a reduction of 4 mechanic staff, which resulted in a net increase of 8 positions that year.

### Ten Year Staffing Trend:



### Ten Year Staffing Trend Highlights:

- TISF staffing for FY 2004-05 remains constant at 90 positions. It is worth noting that for the years 1992 through 1997, the TISF position count does not include

## Budget Summary

### Changes Included in the Recommended Base Budget:

In FY 2001-02, with the implementation of GASB 34, contribution From Other Funds Account balance was split between Net Assets-Unrestricted and Net Assets-Invested in Capital. Adjustment will be made each year to balance the Net Asset-Invested in Capital to net book value of fixed assets.

In FY04/05, the TISF budgeted \$495,207 transfer to Net Assets-Invested in Capital Asset (A/C 9780) based on budgeted changes in net assets and to balance the budget.

### Requested Budget Augmentations and Related Performance Results:

Unit/Amount	Description	Performance Plan	Ref. Num.
<b>Purchase 1 Full-Size 4-Door Sedan for Sheriff (FY 04-05)</b> Amount: \$ 27,000	Purchase a full size 4 door sedan for the Sheriff's Department operations in the City of Dana Point.	The vehicle and it's funding is included in the Sheriff's agreement with the City of Dana Point.	296-627

### Proposed Budget and History:

Sources and Uses	FY 2002-2003 Actual	FY 2003-2004 Budget As of 3/31/04	FY 2003-2004 Projected <sup>(1)</sup> At 6/30/04	FY 2004-2005 Recommended	Change from FY 2003-2004 Projected	
					Amount	Percent
Total Positions	-	90	90	90	0	0.00
Total Revenues	22,520,951	24,177,204	22,616,337	24,611,671	1,995,334	8.82
Total Requirements	17,021,850	22,414,675	16,997,198	24,611,671	7,614,473	44.80
Balance	5,499,101	1,762,529	5,619,139	0	(5,619,139)	-100.00

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2003-2004 projected requirements included in "At a Glance" (Which exclude these).

Detailed budget by expense category and by activity is presented for agency: Transportation Internal Service Fund in the Appendix on page 618.

### Highlights of Key Trends:

- TISF baseline budget request for FY 2004-05 includes \$24,694,915 total appropriations, which is \$973,539 more than FY 2003-04. The increase is due to Salary & Employee Benefits \$372,728, increase in Services & Supplies \$638,250 due to increase in fuel expense & professional contract services, increase in building improvements \$347,050 for the Civic Center Garage

Expansion, Mandated Stormwater Pollution Prevention's, Shop Extension on Fruit Street. Depreciation & loss/Gain on disposition of Assets appropriations increase of \$140,000 is in line with prior year actuals. Decrease in appropriations for fixed Assets and Tax Assessments of 311,422. Reserve/Retained earning decrease changes of 323,311 and FBA adjustment increase of 110,244.

## 296 - TRANSPORTATION ISF

### Operation of Internal Service Fund 296 Operational Statement for the Fiscal Year 2004 - 2005

Operating Detail (1)	2002-2003 Actual (2)	2003-2004 Estimate (3)	2004 - 2005 Proposed Budget (4)	2004 - 2005 Final Budget (5)
<b>Operating Income</b>				
7590 Other Charges For Services	15,544,354	15,475,221	18,420,531	18,420,531
<b>Total Operating Income</b>	<b>15,544,354</b>	<b>15,475,221</b>	<b>18,420,531</b>	<b>18,420,531</b>

<b>Operating Expenses</b>				
Salaries & Benefits				
0100 Salaries And Wages	401,823	0	0	0
0101 Regular Salaries	4,087,552	4,210,365	4,418,062	4,418,062
0103 Overtime	56,994	53,590	100,000	100,000
0104 Annual Leave Payoffs	3,356	26,354	30,000	30,000
0105 Vacation Payoff	23,942	3,889	30,000	30,000
0106 Sick Leave Payoff	20,459	20,630	40,000	40,000
0110 Performance Incentive Pay	49,465	52,485	0	0
0111 Other Pay	46,203	48,840	60,000	60,000
0200 Retirement	229,483	372,275	536,324	536,324
0301 Unemployment Insurance	5,771	6,453	6,713	6,713
0305 Salary Continuance Insurance	829	1,063	1,408	1,408
0306 Health Insurance	532,647	614,149	766,380	766,380
0308 Dental Insurance	1,723	1,862	1,824	1,824
0309 Life Insurance	285	310	264	264
0310 Accidental Death And Dismemberment Insurance	58	68	48	48
0319 Other Insurance	47,750	59,060	49,584	49,584
0352 Workers Compensation - General	497,532	575,004	690,002	690,002
0401 Medicare	39,742	50,317	44,911	44,911
<b>Total Salaries &amp; Benefits</b>	<b>6,045,613</b>	<b>6,096,714</b>	<b>6,775,520</b>	<b>6,775,520</b>

Services & Supplies				
0600 Clothing And Personal Supplies	21,478	23,045	30,000	30,000
0700 Communications	12,266	13,960	15,000	15,000
0701 Telephone/Telegraph - Interfund Transfer	38,571	41,080	50,000	50,000
1000 Household Expense	60,901	64,160	62,000	62,000
1001 Household Expense - Trash	1,057	1,180	1,500	1,500
1100 Insurance	161,457	171,600	232,533	232,533
1300 Maintenance - Equipment	2,213,213	2,231,112	3,075,000	3,075,000
1301 Maintenance - Inventory Parts	0	323,800	0	0
1302 Parts Not Direct Billed To Customer	0	75,322	0	0
1400 Maintenance - Buildings And Improvements	243,754	136,060	250,000	250,000
1402 Minor Alterations And Improvements	52,847	14,745	30,000	30,000



## Operation of Internal Service Fund 296 Operational Statement for the Fiscal Year 2004 - 2005 (Continued)

Operating Detail (1)		2002-2003 Actual (2)	2003-2004 Estimate (3)	2004 - 2005 Proposed Budget (4)	2004 - 2005 Final Budget (5)
1500	Medical, Dental And Laboratory Supplies	0	300	0	0
1600	Memberships	68	300	585	585
1700	Miscellaneous Expense	3,235	0	0	0
1800	Office Expense	48,692	47,100	55,000	55,000
1801	Duplicating Services (RDMD/Reprographics)	1,630	6,591	0	0
1803	Postage	818	602	1,000	1,000
1809	Minor Office Equipment To Be Controlled	11,536	15,908	10,650	10,650
1900	Professional And Specialized Services	1,307,350	1,150,842	1,532,555	1,532,555
1901	Data Processing Services	16,321	14,520	20,000	20,000
1908	Temporary Help	77,210	74,438	100,000	100,000
1911	CWCAP Charges	358,333	448,400	610,000	610,000
2100	Rents And Leases - Equipment	46,476	70,664	60,000	60,000
2300	Small Tools And Instruments	32,722	24,617	25,000	25,000
2400	Special Departmental Expense	2,026,384	2,083,829	2,335,000	2,335,000
2405	Optional Benefit Plan	5,000	4,992	7,488	7,488
2600	Transportation And Travel - General	3,320	4,173	15,000	15,000
2601	Private Auto Mileage	1,070	870	1,200	1,200
2602	Garage Expense	219,214	220,000	234,000	234,000
2700	Transportation And Travel - Meetings/Conferences	2,929	3,200	10,000	10,000
2801	Utilities - Purchased Electricity	130,743	135,945	140,000	140,000
2802	Utilities - Purchased Gas	30,847	31,800	35,000	35,000
2803	Utilities - Purchased Water	21,681	23,600	35,000	35,000
2890	Intra-Agency Services & Supplies Billing Offsets	(218,592)	(200,000)	(200,000)	(200,000)
Total Services & Supplies		6,932,530	7,258,755	8,773, 511	8,773, 511
Fixed Assets					
4000	Equipment	0	0	3,776,500	3,776,500
4200	Buildings And Improvements	0	0	1,086,250	1,086,250
Total Fixed Assets		0	0	4,862,750	4,862,750
Miscellaneous					
5300	Depreciation	3,013,146	3,000,000	0	0
Total Miscellaneous		3,013,146	3,000,000	0	0
Total Operating Expenses		15,991,290	16,355,469	20,411,781	20,411,781
Total Operating Income (Loss)		(466,936)	(880,248)	(1,991,250)	(1,991,250)
Non-Operating Revenue					
6610	Interest	111,089	108,000	135,000	135,000
7662	Other Sales - Non-Taxable - Resale	5,577	100	0	0
7670	Miscellaneous Revenue	91,973	103,709	210,000	210,000
7852	Fixed Asset Sales - Non-Taxable - Resale	0	267,497	200,000	200,000

## Operation of Internal Service Fund 296

### Operational Statement for the Fiscal Year 2004 - 2005 (Continued)

Operating Detail (1)		2002-2003 Actual (2)	2003-2004 Estimate (3)	2004 - 2005 Proposed Budget (4)	2004 - 2005 Final Budget (5)
<b>Total Non-Operating Revenue</b>		208,640	479,306	545,000	545,000
<b>Non-Operating Expenses</b>					
1912	Investment Administrative Fees	7,573	11,366	8,500	8,500
3700	Taxes And Assessments	4,301	5,687	8,000	8,000
5400	Loss Or Gain On Disposition Of Assets	94,642	93,027	100,000	100,000
<b>Total Non-Operating Expenses</b>		106,516	110,080	116,500	116,500
<b>Net Non-Operating Income (Loss)</b>		102,124	369,226	428,500	428,500
<b>Income (Loss) Before Contributions &amp; Transfers *</b>		(344,812)	(511,022)	(1,562,750)	(1,562,750)
<b>Fixed Asset Expenditures</b>					
4000	Equipment				
	Replacement	3,784,839	3,195,874	3,749,500	3,749,500
	Additional & Excess Replacement Cost Over Depreciation	73,264	218,969	27,000	27,000
4200	Buildings And Improvements				
	P700 SWPP - Civic Center Fueling & Car Wash	0	0	30,000	30,000
	P701 SWPP - South County Transportation Repair Facilities	0	0	23,250	23,250
	P702 SWPP - Fruit Street Fueling & Car Wash	0	0	30,000	30,000
	P703 Construct Centralized Office @ C.C. Garage	0	0	200,000	200,000
	P712 Fuel Tanks At Katella	0	1,061	0	0
	P720 CC Garage Soil Remediation	111,656	74,101	0	0
	P722 Shop Extension At Fruit Street Service Facility	7,075	0	353,000	353,000
	P723 Fruit Street Garage Soil Remediation	0	132,000	0	0
	P724 Expand South County Garage Capability	0	220,000	200,000	200,000
	P725 Develop County-Wide Alternative Fuel Capability	0	180,000	250,000	250,000
<b>Total Buildings And Improvements</b>		118,730	607,162	1,086,250	1,086,250
<b>Total Fixed Asset Expenditures</b>		3,976,832	4,022,005	4,862,750	4,862,750
<b>Statement Of Changes In Net Assets - Unrestricted</b>					
Income (Loss) Before Contributions & Transfers		(344,812)	(511,022)	(1,562,750)	(1,562,750)
7805	Capital Contributions	14,244	0	0	0
7810	Interfund Transfers In - From Fund 100	73,264	218,969	27,000	27,000
7811	Interfund Transfers In - From Fund 101-199	0	8,497	0	0
Changes To Reserves - Encumbrance - (Inc.)/Dec.		596,282	536,002	0	0
Changes To Reserves - Net Assets - Reserved (Inc.)/Dec.		(266,579)	362,800	(333,890)	(333,890)
Changes To Reserves - Net Assets, Invested In Capital Assets, Net Of Related Debt - (Inc.)/Dec.		(657,465)	(495,207)	(649,500)	(649,500)

## Operation of Internal Service Fund 296 Operational Statement for the Fiscal Year 2004 - 2005 (Continued)

Operating Detail (1)	2002-2003 Actual (2)	2003-2004 Estimate (3)	2004 - 2005 Proposed Budget (4)	2004 - 2005 Final Budget (5)
Changes To Reserves - Equipment Replacement - (Inc.)/Dec.	0	0	(3,100,000)	(3,100,000)
Increase (Decrease) In Net Assets - Unrestricted	(585,066)	120,039	(5,619,140)	(5,619,140)
Net Assets - Unrestricted - Beginning Of Year	6,084,167	5,499,101	5,619,140	5,619,140
Net Assets - Unrestricted - End Of Year	5,499,101	5,619,140	0	0

\* Note - Loss Before Contributions & Transfers  
Is Offset By Net Assets - Unrestricted Carried  
Forward From Previous Fiscal Year.